
Malaysia Import Compliance & Sourcing Checklist

A fill-in template for the Malaysian border file: the six-step import walkthrough, the ACFTA / RCEP / CPTPP duty decision table, the seven-link JAKIM halal chain, a category permit matrix, the pre-shipment document checklist, and a landed-cost workbook in ringgit that puts duty and SST in the number before you place the PO.

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DISCLAIMER

This checklist is general guidance on importing commercial goods into Malaysia. It is not legal, tax or customs advice on your product, and the rules change. Confirm the requirement for each HS code, each product category and each approval scheme against the current Malaysian legislation, and take advice from a qualified customs broker or adviser before you rely on it. The importer of record is legally the buyer; LeelineGroup prepares and files the declaration pack and cannot act as the importer or file the entry in the importer's name. The worked figures shown here are illustrative and are not a quotation.

1. Your Malaysian Border File, in Six Steps

This is the order the work runs in. Steps 1 and 5 are legally the importer's to do or apply for; steps 2, 3 and 4 are the preparation we run before you commit to a PO; step 6 is filed by the broker, with the liability sitting with you as importer of record. Nothing here is optional, and nothing here is decided at the port.

Step	Who owns it	What it involves
SSM entity & licence	Importer (you)	Confirm the SSM-registered company that will import and the licence the category needs. The importer of record must be a Malaysian entity; the entry sits in your name, not an agent's.
HS code	LeelineGroup prepares, you approve	Classify every product line to the Malaysian tariff (PDK 2022). Write the reasoning down: what the item is made of, what it does, and why that heading applies rather than the neighbouring one.
Duty & preference	LeelineGroup calculates	Apply the MFN rate, or a preferential rate where a valid origin claim exists. Check ACFTA (Form E), RCEP or CPTPP before the duty goes into the landed cost you approve.
SST & excise	LeelineGroup calculates	Add Sales and Service Tax, and any excise the category attracts. SST is charged on the import value and stacks on top of duty rather than replacing it. Some categories are exempt.
Permit / SIRIM / MDA	LeelineGroup prepares, you apply	Confirm whether the category needs a SIRIM approval, an MDA registration or a certificate of approval, and apply before the goods ship. A permit chased after arrival is storage you pay for.
K1 declaration	Broker files, importer is liable	The K1 (Customs Form 1) is filed with the HS code, origin, value, preference and SST treatment. The importer of record carries the legal liability for it.

2. Duty Ladder: MFN, ACFTA, RCEP, CPTPP

Chinese-origin goods do not have to sit on the base duty rate. Where they travel under a valid origin claim, the rate steps down. The certificate is what unlocks each step, and 11 parties sit inside the ASEAN-China free trade area. Confirm the route per HS code before the duty goes into your quote.

Question	MFN	ACFTA (Form E)	RCEP	CPTPP
What unlocks the rate?	No certificate required	Form E, issued for China origin	RCEP proof of origin or declaration	CPTPP origin declaration
Which origin qualifies?	Any origin	China, under the ASEAN-China FTA	An RCEP party economy	A CPTPP member economy
Who issues the document?	Not applicable	China customs or CCPIT	Approved exporter or issuing body	Exporter self-declaration
Typical duty outcome	The base MFN rate	Lower or zero on covered lines	Lower where ACFTA does not cover the line	Lower where inputs originate in a member economy
When it can be claimed	Always	When the certificate is valid at entry	When the proof of origin is current	When the goods actually qualify
Usual failure mode	Leaving a preference unclaimed	A wrong origin statement or a lapsed Form E	Assuming RCEP always beats ACFTA	Goods that do not genuinely originate in a member economy

Illustrative only: the rate that applies to your goods depends on the HS code, the origin and whether the certificate is valid at the time of entry. RCEP can beat ACFTA on some lines and not on others.

3. The JAKIM Halal Chain, Seven Links

A halal claim is only as strong as the weakest link behind it. JAKIM looks at the whole chain from material to label, so document each link before the run rather than after a query. Certification is issued by a recognised body, not by us.

Link	What JAKIM looks for
Ingredients	Every input traced to a halal-compliant source, with the mill's records on file.
Processing	Lines dedicated or cleaned to avoid cross-contact with non-halal material.
Factory audit	The site inspected for handling, storage and separation, not just the paperwork.
Formulation	The recipe reviewed against the standard, including processing aids and coatings.
Certification body	Applied through a body recognised by JAKIM, with the correct scope on the certificate.
Standards	Evidence built to MS 1500, or MS 2424 for cosmetics and personal care.
Labelling	The halal mark and on-pack claims checked against what the certificate covers.

4. Permit Matrix by Category

Which approvals a product needs is set by the HS code and the current scheme for that category, so treat this as a starting point rather than a ruling. The line that most often stalls an import is the SIRIM or MDA approval applied for after the goods have shipped.

Category	SIRIM	MDA	Halal	SST
Cosmetics & personal care	Case by case	No	To make a halal claim	Yes
Food & beverage	Yes for some lines	No	To make a halal claim	Yes
Electrical & electronics	Usually required	No	Not applicable	Yes
Toys & children's products	Usually required	No	Not applicable	Yes
Medical devices	Case by case	Yes - registration	Rarely relevant	Yes
Textiles & apparel	Rarely	No	Marketing choice	Yes
Household & kitchen goods	Case by case	No	Not applicable	Yes
Building materials	Yes for some lines	No	Not applicable	Yes

5. Pre-Shipment Document Checklist

Every box should be ticked before the goods leave the factory, not while they sit at the port. A missing document is a held consignment, and a held consignment is storage you pay for.

☐ Commercial invoice	Seller and buyer, description, quantity, unit value, currency, Incoterm
☐ Packing list	Cartons, weights, dimensions and shipping marks
☐ Transport document	Bill of lading or air waybill naming the importer or forwarder
☐ HS code schedule	One line per SKU with the PDK 2022 heading and the reasoning
☐ Certificate of origin	Form E, RCEP or ATIGA - only where a preference is being claimed
☐ SIRIM approval	Certificate of approval for the category, where the scheme requires it
☐ MDA registration	Device registration reference, where applicable
☐ Halal certificate	From a JAKIM-recognised body, where a halal claim is made
☐ Test reports	Safety, electrical or material reports per the applicable standard
☐ Label artwork proof	Product name, responsible party, warnings, halal mark and batch markings
☐ Import licence / AP	Where the category needs an approved permit before entry
☐ K1 declaration data sheet	Prepared data for the broker - the importer remains liable for the entry
☐ Insurance certificate	Where the Incoterm puts the risk with the importer
☐ Final pre-shipment inspection report	AQL report with photos at every milestone

6. Landed-Cost, Duty and SST Worksheet

The factory price is not the cost. Fill the amount column for every line, then compare landed cost rather than unit price. Duty and SST stack rather than replace each other, and a preference left unclaimed is duty paid for nothing.

Cost line	What to include	Amount (MYR)
FOB factory price	Per unit and per order, in the contract currency	
Freight to Malaysia	Ocean, air or rail, plus any surcharges	
Marine insurance	Percentage of the value insured	
HS code	PDK 2022 heading, one per product line	
Import duty	MFN or preferential rate applied to the customs value	
Sales and Service Tax (SST)	Charged on the import value, unless the category is exempt	
Excise	Where the category attracts it	
Permit & approval fees	SIRIM, MDA, halal certification and any approved permit	
Brokerage and K1 entry	Customs declaration and any supplementary fee	
Port and terminal charges	Terminal handling, quay rent, demurrage risk (Port Klang, Tanjung Pelepas)	
Inland delivery	Haulage to your warehouse, 3PL or fulfilment centre	
Marketplace or 3PL prep	Labelling, bagging, palletising to inbound spec	
Testing and certification	Safety, electrical or material testing as required	
Currency exposure	FX buffer for the ringgit conversion, written into the contract	
Payment and banking costs	LC, transfer and platform fees	
Rework and returns reserve	Contingency for the first production run	

Total landed cost: _____ **MYR**

7. Sources and References

Verify every rate, approval route and halal requirement against these official sources before you rely on it.

Royal Malaysian Customs Department (JKDM)

<https://www.customs.gov.my/>

MyTradeLink - Malaysia trade and tariff portal

<https://www.mytradelink.gov.my/>

MITI - Ministry of Investment, Trade and Industry

<https://www.miti.gov.my/>

SIRIM QAS International - product certification

<https://www.sirim-qas.com.my/>

MDA - Medical Device Authority, Malaysia

<https://mda.gov.my/>

JAKIM - Department of Islamic Development Malaysia (halal)

<https://www.halal.gov.my/>

MATRADE - Malaysia External Trade Development Corporation

<https://www.matrade.gov.my/>

ASEAN - ASEAN-China Free Trade Area (ACFTA)

<https://asean.org/>

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We classify every line to the Malaysian tariff, claim ACFTA or RCEP preference where your origin allows it, price duty and SST into a landed cost in ringgit, and map the SIRIM, MDA or JAKIM file before your tooling is cut. Tell us what you are importing and we will tell you what the border will ask for.

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